

DRAFT

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R884. Tax Commission, Property Tax.

R884-24P. Property Tax.

R884-24P-62. Valuation of State Assessed Unitary Properties Pursuant to Utah Code Ann. Section 59-2-201.

(1) Purpose. The purpose of this rule is to:

(a) specify consistent ~~[mass]~~ unitary appraisal methodologies to be used by the Property Tax Division (Division) in the valuation of tangible property assessable by the Commission; and

(b) identify preferred valuation methodologies to be considered by any party making an appraisal of ~~[an individual]~~ unitary property.

(2) Definitions:

(a) "Asset impairment" means the balance sheet adjustment amount necessary to adjust a company's tangible asset values as reported in a company's books and records kept in the regular course of business to reflect the current fair value of those assets.

~~[(a)]~~(b) "Cost regulated utility" means any public utility assessable by the Commission whose allowed revenues are determined by a rate of return applied to a rate base set by a state or federal regulatory commission.

~~[(b)]~~(c) "Fair market value" means the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts. Fair market value reflects the value of property at its highest and best use, subject to regulatory constraints.

(d) "Historical cost less depreciation" or "HCLD" is the net book value of operating assets as recorded on a company's books and records kept in the regular course of business, including any adjustments for asset impairment reported by the taxpayer.

(e) "Normal rate of return on assets" means the average ratio of net operating income to HCLD, excluding construction work in progress, for comparable firms within an industry.

~~[(e)]~~(f) "Rate base" means the aggregate account balances reported as ~~[such by the]~~ aggregate account balances by a cost regulated utility to [the] an applicable state or federal regulatory commission.

~~[(f)]~~(g)(i) "Unitary property" means operating property that is assessed by the Commission ~~[pursuant to Section]~~ in accordance with Subsections 59-2-201(1)(a)(i) through (iii).

~~[(i)]~~(ii) ~~[Unitary properties include:]~~ "Unitary property" includes:

(A) all property that operates as a unit across county lines, if the values must be apportioned among more than one county or state; and

(B) all property of public utilities as defined in Section 59-2-102.

31 ~~[(ii) These properties, some of which may be cost regulated utilities, are defined under one~~
32 ~~of the following categories.]~~

33 (iii) "Unitary property" includes the following categories of property:

34 (A) "Telecommunication ~~[properties]~~ property" ~~[include]~~ includes the operating property of
35 local exchange carriers, local access providers, long distance carriers, cellular telephone or personal
36 communication service (PCS) providers and pagers, and other similar properties.

37 (B) "Energy ~~[properties]~~ property" ~~[include]~~ includes the operating property of natural gas
38 pipelines, natural gas distribution companies, liquid petroleum products pipelines, and electric
39 corporations, including electric generation, transmission, and distribution companies, and other
40 similar entities.

41 (C) "Transportation ~~[properties]~~ property" ~~[include]~~ includes the operating property of all
42 airlines, air charter services, and air contract services, including major and small passenger carriers
43 and major and small air freighters, long haul and short line railroads, and other similar properties.

44 (3)(a) All tangible operating property owned, leased, or used by unitary companies is subject
45 to assessment and taxation according to its fair market value as of January 1, and as provided in Utah
46 Constitution Article XIII, Section 2. Intangible property as defined under Section 59-2-102 is not
47 subject to assessment and taxation.

48 (b) The value of intangible property exempt under Section 59-2-1101 shall be deducted from
49 unit value, consistent with the methods used to derive the unit value.

50 (i) Booked goodwill and other capitalized intangible value determined using accepted
51 accounting standards and practices shall be identified and deducted from the unit value based on their
52 proportional contribution to the unit.

53 (ii) Documentation shall be obtained to allow for the valuation of intangible property
54 described in Subsection 59-2-102(19)(a), and the value of the intangible property deducted from the
55 unit value based on its proportional contribution to the unit.

56 (iii) The normal rate of return on assets for guideline companies shall be calculated and then
57 compared to the actual return on assets for the subject company for the most current three to five year
58 period. If this comparison indicates that the subject company's property earns a rate of return on assets
59 that exceeds the normal rate of return on assets, and the higher than normal rate of return on assets is
60 not attributable to real property location characteristics or the identification of an improvement to real
61 property, the proportional deduction from unit value for intangible property shall be the subject
62 company's rate of return on assets minus the normal rate of return on assets, divided by the normal
63 rate of return on assets.

64 (iv) If a subject company has more than one type of intangible property, the proportional
65 adjustment to the unit value is equal to the larger of:

66 (A) the sum of Subsections (3)(b)(i) and (ii); or

67 (B) Subsection (3)(b)(iii).

68 (v) Intangible property shall be removed in the original assessment if such removal is
69 supported by information provided by the taxpayer with its return or is otherwise obtainable by the
70 Division.

71 (4) General Valuation Principles. Unitary properties shall be assessed at fair market value
72 based on generally accepted appraisal theory as provided under this rule.

73 (a) The assemblage or enhanced value attributable to the tangible property should be included
74 in the assessed value. See *Beaver County v. WilTel, Inc.*, 995 P.2d 602 (Utah 2000). The value
75 attributable to exempt intangible property must, when possible, be identified and removed ~~[from value~~
76 ~~when using any valuation method and before that value is used in the reconciliation process]~~.

77 (b) The preferred methods to determine fair market value are the cost approach and a yield
78 capitalization income indicator as set forth in Subsection (5).

79 (i) Other generally accepted appraisal methods may also be used when it can be demonstrated
80 that such methods are necessary to more accurately estimate fair market value.

81 (ii) Direct capitalization and the stock and debt method typically capture the value of
82 intangible property at higher levels than other methods. To the extent intangible property cannot be
83 identified and removed, relatively less weight shall be given to such methods in the reconciliation
84 process, as set forth in Subsection (5)(d).

85 (iii) Preferred valuation methods as set forth in this rule are, unless otherwise stated,
86 rebuttable presumptions, established for purposes of consistency in ~~[mass appraisal]~~ the valuation of
87 unitary properties. Any party challenging a preferred valuation method must demonstrate, by a
88 preponderance of the evidence, that the proposed alternative establishes a more accurate estimate of
89 fair market value.

90 (c) Non-operating Property. Property that is not necessary to the operation of unitary
91 properties and is assessed by a local county assessor, and property separately assessed by the Division,
92 such as registered motor vehicles, shall be removed from the reconciled ~~[correlated]~~ unit value or
93 from the state allocated value.

94 (5) Appraisal Methodologies.

95 (a) Cost Approach. Cost is relevant to value under the principle of substitution, which states
96 that no prudent investor would pay more for a property than the cost to construct a substitute property
97 of equal desirability and utility without undue delay. A cost indicator may be developed under one
98 or more of the following methods: replacement cost new less depreciation (RCNLD), reproduction
99 cost less depreciation (reproduction cost), and ~~[historic]~~ historical cost less depreciation (HCLD).
100 Obsolescence shall be considered in any cost indicator, and adjusted for, if it exists. Obsolescence
101 shall be adjusted for in the original assessment if the obsolescence adjustment is supported by
102 information provided by the taxpayer with its return or is otherwise obtainable by the Division.

103 (i) "Depreciation" is the loss in value from any cause. Different professions recognize two
104 distinct definitions or types of depreciation.

105 (A) Accounting. Accounting depreciation ~~[Depreciation]~~, often called "book" or
106 "accumulated" depreciation, is calculated according to generally accepted accounting principles or
107 regulatory guidelines. It is the amount of capital investment written off on a firm's accounting records
108 in order to allocate the original or ~~[historic]~~ historical cost of an asset over its life. Book depreciation
109 shall be ~~[is typically]~~ applied to ~~[historic]~~ historical cost to derive HCLD.

(B) Appraisal. Appraisal depreciation [~~Depreciation~~], sometimes referred to as "accrued" depreciation, is the difference between the market value of an improvement and its cost new. Appraisal depreciation [~~Depreciation~~] is typically applied to replacement or reproduction cost, but should be applied to [~~historic cost~~] HCLD if market conditions so indicate. There are three types of appraisal depreciation:

(I) Physical deterioration results from regular use and normal aging, which includes wear and tear, decay, and the impact of the elements. Measuring physical deterioration generally requires an economic life analysis or similar analysis. In the context of unitary appraisal, properties are typically valued based on the assumption that assets are replaced as they age and physical deterioration is reflected in normal depreciation schedules.

(II) Functional obsolescence is a reduction in market value or usefulness in a property due to inefficiencies or inadequacies of the property itself when compared to more efficient or less costly replacement alternatives. The preferred method for measuring functional obsolescence is the difference between net book value and RCNLD, in conjunction with a "cost to cure" analysis of any remaining functional obsolescence. [caused by internal property characteristics or flaws in the structure, design, or materials that diminish the utility of an improvement.]

(III) External, or economic, obsolescence is an impairment of an improvement due to negative influences from outside the boundaries of the property, and is generally incurable. These influences usually cannot be controlled by the property owner or user. The preferred method for measuring economic obsolescence is a relative performance assessment among comparable firms or future cash flow analysis. The relative performance assessment shall incorporate multiple measures of both operating and financial performance in relation to comparable firms and may include historical trends. Future cash flow analysis shall be based on a firm's estimated future cash flows if available.

(ii) Replacement cost is the estimated cost to construct, at current prices, a property with utility equivalent to that being appraised, using modern materials, current technology and current standards, design, and layout. The use of replacement cost instead of reproduction cost eliminates the need to estimate some forms of functional obsolescence.

(iii) Reproduction cost is the estimated cost to construct, at current prices, an exact duplicate or replica of the property being assessed, using the same materials, construction standards, design, layout and quality of workmanship, and embodying any functional obsolescence.

(iv) [~~Historic~~] Historical cost is the original construction or acquisition cost as recorded on a firm's accounting records. Depending upon the industry, it may be appropriate to trend [~~HCLD~~] historical cost to estimate current reproduction or replacement cost. [costs.] Only trending indexes commonly recognized by the specific industry may be used to adjust historical cost. [HCLD:] Historical cost differs from HCLD in that HCLD has been adjusted for physical depreciation and asset impairment determined using accepted accounting standards.

(v) Replacement cost new less depreciation (RCNLD) may be impractical to implement for unitary property; therefore the preferred cost indicator of value [~~in a mass appraisal environment~~] for unitary property is HCLD. A party may challenge the use of HCLD by proposing a different cost indicator that establishes a more accurate cost estimate of value.

(b) Income Capitalization Approach. Under the principle of anticipation, benefits from income in the future may be capitalized into an estimate of present value.

(i) Yield Capitalization. The yield capitalization formula is $CF/(k-g)$, where "CF" is a single year's normalized cash flow, "k" is the nominal, risk adjusted discount or yield rate, and "g" is the expected long-term growth rate of the cash flow.

(A) ~~[Cash flow is restricted to the operating property in existence on the lien date, together with any replacements intended to maintain, but not expand or modify, existing capacity or function.]~~ Cash flow is calculated as net operating income (NOI) plus non-cash charges (e.g., depreciation and the change in deferred income taxes), less capital expenditures and additions to working capital necessary to achieve the expected growth "g". Information necessary for the Division to calculate the cash flow shall be summarized and submitted to the Division by March 1 on a form provided by the Division.

(I) "Net operating income" or "NOI" means one of the following as determined by the appraiser: [is defined as]

(Aa) net income plus interest; or

(Bb) operating income less operating income tax expense.

(II) Capital expenditures should include only those expenditures necessary to replace or maintain existing plant and should not include any expenditure intended primarily for expansion or productivity and capacity enhancements.

(III) Cash flow is to be projected for the year immediately following the lien date, and may be estimated by reviewing ~~[historic]~~ historical cash flows, forecasting future cash flows, or a combination of both.

(Aa) If cash flows for a subsidiary company are not available or are not allocated on the parent company's cash flow statements, a method of allocating total cash flows must be developed based on sales, fixed assets, or other reasonable criteria. The subsidiary's total is divided by the parent's total to derive the allocation percentage to estimate the subsidiary's cash flow.

(Bb) If the subject company does not provide the Commission with its most recent cash flow statements by March 1 of the assessment year, the Division may estimate cash flow using the best information available.

(B) The discount rate (k) shall be based upon a weighted average cost of capital (WACC) considering current market debt rates and equity yields. WACC should reflect a typical capital structure for comparable companies within the industry.

(I) The cost of debt should reflect the current market rate (yield to maturity) of debt with the same credit rating as ~~[the subject company]~~ comparable companies within the subject industry.

(II) The cost of equity is estimated using standard methods such as the capital asset pricing model (CAPM), the Risk Premium and Dividend Growth models, or other recognized models.

(Aa) The CAPM is the preferred method to estimate the cost of equity. More than one method ~~[may]shall~~ be used to correlate a cost of equity~~[- but only if the CAPM method is weighted at least 50% in the correlation]~~.

(Bb) The CAPM formula is $k(e) = R(f) + (\text{Beta} \times \text{Risk Premium})$, where $k(e)$ is the cost of equity and $R(f)$ is the risk free rate.

(Cc) The risk free rate shall be the current market rate on 20-year Treasury bonds.

(Dd) The beta should reflect an average or value-weighted average of comparable companies and should be drawn consistently from Value Line or an equivalent source if Value Line is unavailable. The beta of the specific assessed property should also be considered.

(Ee) The risk premium shall be the arithmetic average of the spread between the return on stocks and the income return on long-term bonds for the entire historical period beginning in 1926. Implied equity risk premium models may also be considered. ~~[contained in the Ibbotson Yearbook published immediately following the lien date.]~~

(C) The growth rate "g" is the expected future growth of the cash flow attributable to assets in place on the lien date, and any future replacement assets.

(I) If insufficient information is available to the Division, either from public sources or from the taxpayer, to determine a rate, "g" will be the difference in the yield on a 20-year Treasury bond and the yield on a 20-year Treasury Inflation Protected Security (TIPS) bond as of the lien date. ~~[expected inflationary rate in the Gross Domestic Product Price Deflator obtained in Value Line.]~~ The growth rate and the methodology used to produce it shall be disclosed in a capitalization rate study published by the Commission by ~~[February 15]~~ April 1 of the assessment year.

(ii) A discounted cash flow (DCF) method may be ~~[impractical to implement in a mass appraisal environment, but may be]~~ used when reliable cash flow estimates can be established.

(A) A DCF model should incorporate for the terminal year, and to the extent possible for the holding period, growth and discount rate assumptions that would be used in the yield capitalization method defined under Subsection (5)(b)(i).

(B) Forecasted growth may be used where unusual income patterns are attributed to

(I) unused capacity;

(II) economic conditions; or

(III) similar circumstances.

(C) Growth may not be attributed to assets not in place as of the lien date.

(iii) Direct Capitalization is an income technique that converts an estimate of a single year's income expectancy into an indication of value in one direct step, either by dividing the normalized income estimate by a capitalization rate or by multiplying the normalized income estimate by an income ~~[factor]~~ multiplier.

(c) Market or Sales Comparison Approach. The market value of property is directly related to the prices of comparable, competitive properties. The market approach is estimated by comparing the subject property to similar properties that have recently sold.

(I) Sales of comparable property must, to the extent possible, be adjusted for elements of comparison, including market conditions, financing, location, physical characteristics, and economic characteristics. When considering the sales of stock, business enterprises, or other properties that include intangible assets, adjustments must be made for those intangibles.

228 (II) Because sales of unitary properties ~~[are]~~ may be infrequent, a stock and debt indicator
229 may be viewed as a surrogate for the market approach. The stock and debt method is based on the
230 accounting principle which holds that the market value of assets equal the market value of liabilities
231 plus shareholder's equity.

232 (d) Reconciliation. When reconciling value indicators into a final estimate of value, the
233 appraiser shall take into consideration the availability, quantity, and quality of data, as well as the
234 strength and weaknesses of each value indicator. Weighting percentages used to correlate the value
235 approaches will generally vary by industry, and may vary by company if evidence exists to support a
236 different weighting. The Division must disclose in writing the weighting percentages used in the
237 reconciliation for the final assessment. Any departure from the prior year's weighting must be
238 explained in writing.

239 (6) Property Specific Considerations. Because of unique characteristics of properties and
240 industries, modifications or alternatives to the general value indicators may be required for specific
241 industries.

242 (a) Cost Regulated Utilities.

243 (i) Rate regulation is one form of regulation that may impact the market value of a company;
244 however, it does not determine the market value of such a company. HCLD is the preferred cost
245 indicator of value for cost regulated utilities because it represents an approximation of the basis upon
246 which the investor can earn a return. HCLD is calculated by taking the ~~[historie]~~ historical cost less
247 depreciation as reflected in the utility's net plant accounts, and then:

248 (A) subtracting the value of intangible property as provided in Subsection (3);

249 (B) subtracting any items not included in the utility's rate base (e.g., deferred income taxes
250 and, if appropriate, acquisition adjustments); and

251 (C) adding any taxable items not included in the utility's net plant account or rate base.

252 (ii) Deferred Income Taxes, also referred to as DFIT, is an accounting entry that reflects the
253 difference between the use of accelerated depreciation for income tax purposes and the use of straight-
254 line depreciation for financial statements. For traditional rate base regulated companies, regulators
255 generally exclude deferred income taxes from rate base, recognizing it as ratepayer contributed
256 capital. Where rate base is reduced by deferred income taxes for rate base regulated companies, ~~[they]~~
257 deferred income taxes shall be removed from HCLD.

258 (iii) Items excluded from rate base under Subsections (6)(a)(i)(A) or (B) should not be
259 subtracted from HCLD to the extent it can be shown that regulators would likely permit the rate base
260 of a potential purchaser to include a premium over existing rate base.

261 (iv) The allowed or authorized rate of return for rate setting purposes shall be distinguished
262 from the cost of equity as used in long-term perpetuity cash flow valuations.

263 (b)(i) Railroads.

264 (ii) The cost indicator should generally be given little or no weight because there is no
265 observable relationship between cost and fair market value.

266 (c) Airlines, air charter services, and air contract services.

267 (i) For purposes of this Subsection (6)(c):

(A) "aircraft pricing guide" means a nationally recognized publication that assigns value estimates for individual commercial aircraft that are in average condition typical for their type and vintage, and identified by year, make and model;

(B) "airline" means an:

(I) airline under Section 59-2-102;

(II) air charter service under Section 59-2-102; and

(III) air contract service under Section 59-2-102;

(C) "airline market indicator" means an estimate of value based on an aircraft pricing guide; and

(D) "non-mobile flight equipment" means all operating property of an airline, air charter service, or air contract service that is not within the definition of mobile flight equipment under Section 59-2-102.

(ii) In situations where the use of preferred methods for determining fair market value under Subsection (5) does not produce a reasonable estimate of the fair market value of the property of an airline operating as a unit, an airline market indicator published in an aircraft pricing guide, and adjusted as provided in Subsections (6)(c)(ii)(A) and (6)(c)(ii)(B), may be used to estimate the fair market value of the airline property.

(A)(I) In order to reflect the value of a fleet of aircraft as part of an operating unit, an aircraft market indicator shall include a fleet adjustment or equivalent valuation for a fleet.

(II) If a fleet adjustment is provided in an aircraft pricing guide, the adjustment under Subsection (6)(c)(ii)(A)(I) shall follow the directions in that guide. If no fleet adjustment is provided in an aircraft pricing guide, the standard adjustment under Subsection (6)(c)(ii)(A)(I) shall be 20 percent from a wholesale value or equivalent level of value as published in the guide.

(B) Non-mobile flight equipment shall be valued using the cost approach under Subsection (5)(a) or the market or sales comparison approach under Subsection (5)(c), and added to the value of the fleet.

(iii) An income capitalization approach under Subsection (5)(b) shall incorporate the information available to make an estimate of future cash flows.

(iv)(A) When an aircraft market indicator under Subsection (6)(c)(ii) is used to estimate the fair market value of an airline, the Division shall:

(I) calculate the fair market value of the airline using the preferred methods under Subsection (5);

(II) retain the calculations under Subsection (6)(c)(iv)(A)(I) in the work files maintained by the Division; and

(III) include the amounts calculated under Subsection (6)(c)(iv)(A)(I) in any appraisal report that is produced in association with an assessment issued by the Division.

(B) When an aircraft market indicator under Subsection (6)(c)(ii) is used, the Division shall justify in any appraisal report issued with an assessment why the preferred methods under Subsection (5) were not used.

307 (v)(A) When the preferred methods under Subsection (5) are used to estimate the fair market
308 value of an airline, the Division shall:

309 (I) calculate an aircraft market indicator under Subsection (6)(c)(ii);

310 (II) retain the calculations under Subsection (6)(c)(v)(A)(I) in the work files maintained by
311 the Division; and

312 (III) include the amounts calculated under Subsection (6)(c)(v)(A)(I) in any appraisal report
313 that is produced in association with an assessment issued by the Division.

314 (B) Value estimates from an aircraft pricing guide under Subsection (6)(c)(i)(A) along with
315 the valuation of non-mobile flight equipment under Subsection (6)(c)(ii)(B) shall, when possible, also
316 be included in an assessment or appraisal report for purposes of comparison.

317 (C) Reasons for not including a value estimate required under Subsection (6)(c)(v)(B)
318 include:

319 (I) failure to file a return; or

320 (II) failure to identify specific aircraft.

321 (7) The provisions of this rule shall be implemented beginning January 1, 2022.

Withholding Tax Guide

Utah Withholding Information and Tax Tables



Utah State Tax Commission

210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

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E-Verify for Employers

Employers can help prevent identity theft by verifying the social security numbers of job applicants. E-Verify is a free service of the U.S. Department of Homeland Security that verifies employment eligibility through the Internet. Employers can use E-Verify at dhs.gov/E-Verify.

Electronic Filing Requirements

- You must file Utah withholding tax returns, W-2s and 1099s (with Utah tax withheld) electronically.
- Your annual reconciliation is combined with your fourth quarter return (quarterly filers) or your annual return (annual filers).
- File and amend returns electronically on our secure website at tap.utah.gov. We will reject any withholding forms received on paper.
- You may pay withholding tax online or by check. If paying by check, print a payment coupon (TC-941PC) from tax.utah.gov/forms.

Important Reminders

- It is a class B misdemeanor to have Utah employees without a withholding license. See *How to Get a Withholding Account*, below.
- If you file federal Form 944, **Employer's Annual Federal Tax Return**, you may file and pay your Utah withholding tax annually.
- If you do not meet the criteria in Utah Code §59-10-402, 404 and 405, you are not required to have a Utah withholding account or to withhold Utah tax. Also, if you are not required to withhold Utah tax on a form 1099, you are not required to submit the 1099 form or to report the wages or compensation on your Utah withholding or reconciliation forms.
- If you withheld tax from a nonresident professional athlete, you must complete the **Worksheet for Nonresident Professional Athletes** when you electronically file your annual reconciliation. Download the worksheet at tax.utah.gov/forms.

General Information

This publication includes:

- requirements for filing and paying Utah withholding tax,
- requirements for filing the Utah annual reconciliation,
- requirements for electronic filing,
- withholding tax schedules for calculating Utah withholding tax from employees' wages, and
- Utah withholding tax tables for quick lookup.

For questions about Utah withholding tax, see tax.utah.gov, or call us at 801-297-2200 (1-800-662-4335 outside the Salt Lake area).

This publication does not cover Utah withholding requirements for mineral production or pass-through entities. See tax.utah.gov/withholding and tax.utah.gov/utah-taxes/mineral-production.

This publication does not cover federal withholding requirements. Contact the Internal Revenue Service (IRS) (see *Agencies*, below).

Employment Tax Workshops

The Tax Commission (together with the IRS, Workforce Services, and the Labor Commission) holds Employment Tax Workshops sponsored by the Utah Small Business Development Centers (SBDC). These workshops teach employers how to withhold federal and state income taxes and explain federal and state filing and paying requirements. See *Agencies*, below, for more information.

Who Must Withhold Taxes for Employees

You must withhold Utah income tax (unless the employee has filed a withholding exemption certificate) if you:

- pay wages to any employee for work done in Utah;
- pay wages to Utah resident employees for work done outside Utah (you may reduce the Utah tax by any tax withheld by the other state); or
- make payments reported on forms 1099 (or as required under Utah Code §59-10-405).

Employer Withholding Exemption

You may be exempt from Utah withholding requirements if you do business in Utah for 60 days or less in a calendar year and have Tax Commission approval. If you do business for more than 60 days, you must withhold taxes for the entire period unless you can show good cause. In that case, the Tax Commission may extend the exemption for 30 days. See Utah Code §59-10-402(2).

Submit exemption requests to:

Waivers
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-2000

Note: This exemption is for the employer, not the employee. The employee must still file and pay Utah tax on all Utah wages. Report Utah wages on Form W-2, box 16.

Employee Withholding Exclusions

Interstate Transportation Wages

Wages of interstate transportation employees are taxable only in the state of their residency (see Public Law 101-322).

To qualify, the employee must:

1. work for an interstate railroad, interstate motor carrier or interstate private carrier;
2. be a nonresident of Utah;
3. have regularly assigned duties in more than one state;
4. be subject to the jurisdiction of the U.S. Secretary of Transportation; and
5. be an operator, mechanic or someone directly responsible for the safety of a motor vehicle.

"On-call" or "as-needed" duties are not considered "regularly assigned duties."

A qualified employee must give the employer federal Form W-4, *Employee's Withholding Certificate* and write the word "Exempt" under box 4c.

The employee must notify the employer immediately if they no longer qualify for the exclusion.

Do not report the employee's wages as Utah wages in box 16 of Form W-2 and do not withhold any Utah tax on the wages.

See *General Instructions* on federal form W-4.

Active Duty Service Member's Nonresident Spouse Wages

If a nonresident active duty military service member and a non-military spouse have the same domicile and the service member moves to Utah under military orders, the spouse's domicile does not change when moving to live with the service member. All of the spouse's income is exempt from Utah income tax.

A qualified spouse receiving employee wages should give his or her employer a federal Form W-4, *Employee's Withholding Certificate*, with the following changes:

- Mark "**Utah Copy**" at the top of Form W-4, and
- Write the word "**Exempt**" under box 4c.

Do not withhold any Utah tax on wages paid to a qualified spouse. The Utah wages, although tax-exempt, are reported on Form W-2, box 16.

A qualified spouse must notify the employer immediately if they no longer qualify for the exclusion.

Definitions

Wages

Wages are payments or compensation for services performed by an employee for an employer. This includes payments in a form other than cash. Utah defines wages by the Internal Revenue Code, Section 3401(a).

Utah Taxable Wages

Utah calculates withholding tax based on wages subject to federal withholding tax (as defined by the IRS). **No subtraction is made for personal or other withholding allowances claimed on federal form W-4.**

Household Employees

Household employees provide domestic services in private homes, college clubs, fraternities, and sororities. Utah income tax may be withheld from household employees' wages if both the employer and the employee agree.

How to Get a Withholding Account

If you must withhold Utah taxes, you have several options to get a withholding tax account:

1. Online using Taxpayer Access Point at tax.utah.gov ("*Apply for a Tax Account (TC-69)*" link),
2. Online using the *OneStop Online Business Registration* at osbr.utah.gov (multiple Utah agencies), or
3. Submitting form TC-69, *Utah State Business and Tax Registration* (Tax Commission only). Get forms online at tax.utah.gov/forms.

Federal Employer Identification Number

Employers must get a federal employer identification number (EIN) from the IRS before registering in Utah.

You can request an EIN through the IRS's *Online EIN Application* at www.irs.gov. Contact the IRS at 1-800-829-4933 for more information.

If you change your EIN with the IRS, you must also change your Utah withholding account number (file form TC-69 and include Schedule WTH).

If you changed the EIN and Utah withholding account numbers during the year, you may need to file form TC-941D, *Discrepancy Report*. See *Balancing the Reconciliation* below.

Bond Requirements for Utah

You may have to post a bond of \$25,000 to \$500,000 if you have a history of filing or paying late. See Utah Code §59-10-405.5(6).

How Much to Withhold

Withhold amounts based on your employee's federal W-4 form and the Utah withholding schedules or tables in this publication. See Utah Rules R865-9I-14 and 15.

How to File Returns

You must file returns electronically and pay all amounts withheld to the Tax Commission by the due dates.

You must file a return for each filing period, even if you don't withhold taxes during a period. We may assess a non-filing penalty if you make a payment without filing a return.

See detailed filing instructions and file returns online at tap.utah.gov. Also see tax.utah.gov/withhold/ti-02.pdf.

Filing with No Tax Liability (Zero Returns)

If there is no withholding for the period, you must file a return showing zeros. Failing to do so will result in an estimated tax assessment.

If you have no withholding for the entire year, you must still file an annual reconciliation by January 31 of the following year. Failure to do so may result in penalties.

Amended Return

An amended return replaces a previously filed return. Enter the total corrected amounts, not the amount of the adjustment.

File amended returns online at tap.utah.gov. Reopen the return in your online account, click the amended box, make any corrections, and resubmit the return.

Pay any additional taxes you owe (see *How to Make Payments*, below). Include interest calculated from the original due date to your payment date. Find interest rates in Pub 58, *Utah Interest and Penalties*, at tax.utah.gov/forms.

How to Make Payments

NOTE: Payments do not count as returns.

Pay online at tap.utah.gov, or mail your payment with payment coupon TC-941PC. Print payment coupons at tax.utah.gov/forms.

Pay online using:

- **Electronic Funds Transfer (EFT) ACH Credit**—You initiate this payment through your financial institution (they may charge a transaction fee). See *Electronic Funds Transfer - EFT*, at tax.utah.gov/billing.
- **ACH Debit Requests** — You authorize the Tax Commission to initiate this payment (there is no transaction fee). Go to tap.utah.gov for more information.
- **Credit Card** — Pay electronically with a credit card at tap.utah.gov. You will be charged a convenience fee for this service.

Payroll Service Providers

Payroll service providers may handle all withholding record keeping, payments and reconciliations for an employer.

However, the employer is responsible if returns and payments are not submitted on time.

Liability

Employers are liable for the tax required to be withheld — not their employees. If you fail to pay any of the withheld taxes, we may put a lien on your business assets and personal property.

Annual Reconciliation

You must file an annual reconciliation for each year (or partial year) you have a withholding tax account, even if you have no employees or withholding to report for the year. Both quarterly and annual filers must file annual reconciliations.

Tax years starting 2018

Your reconciliation is combined with your fourth quarter withholding tax return (quarterly filers) or your annual withholding tax return (annual filers).

Tax years before 2018

If reconciling a tax year before 2018, you must file the reconciliation return in addition to and separately from your quarterly or annual withholding return(s).

See *Online Filing and Paying of Withholding and Mineral Production Taxes* at tax.utah.gov/developers/withholding for step-by-step annual reconciliation instructions.

Amended Reconciliations

An amended reconciliation replaces a previously filed reconciliation. Amend online at tap.utah.gov. Reopen the reconciliation in your online account, click the amended box, make any corrections, and resubmit the reconciliation. Submit **only new or corrected** W-2s and 1099s.

Late and/or Incorrect Filings

We will assess a penalty if you:

1. fail to file a complete and accurate reconciliation by January 31 (see *Due Dates*),
2. do not correctly prepare your W-2s or 1099s (see *How to Prepare W-2 and 1099*), or
3. are an employer and do not file electronically.

See *Penalties and Interest*, below.

Also see *Online Filing and Paying of Withholding Tax*, at tax.utah.gov/developers/withholding.

Balancing the Reconciliation

If the total Utah taxes withheld as reported on forms W-2 and 1099 does not match the total Utah taxes reported on your quarterly or annual withholding return(s), your reconciliation is unbalanced. You may balance the reconciliation in one of three ways.

Method 1:

- Review your records and find the error.
- File an amended withholding tax return(s) to correct the error.
- File your reconciliation showing the corrected amounts and ensure that everything balances. Withholding reported for all periods must equal the Utah withholding shown on all W-2 and 1099 forms.

- If you underpaid one or more periods, pay the additional tax due with the amended return, plus interest from the original due date for the period. See Pub 58, *Utah Interest and Penalties*. Pay online at tap.utah.gov, or if you are mailing a check, include the TC-941PC payment coupon.
- If you overpaid one or more periods, send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error, and if you would like the overpayment refunded or applied to another tax period.

Method 2:

- Review your records and find the error.
- If you under-reported your withholding on your quarterly or annual return(s), pay the difference with your annual reconciliation online at tap.utah.gov.
- If the payment is on a late-filed or amended reconciliation, you must also pay interest on the under-reported amount, from the January 31 due date. See Pub 58, *Utah Interest and Penalties*, for current interest rates.
- If you over-reported your withholding on your quarterly or annual return(s), send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error and if you would like the overpayment refunded or applied to another tax period.

Note: You may use method 2 to balance your reconciliation when you find occasional errors. Using method 2 to avoid timely filing and paying taxes may result in additional penalties and interest.

Method 3:

- Use this method if you reported and paid Utah withholding tax during the year under multiple account numbers.
- On forms W-2 and 1099, use the Utah account number directly associated with the EIN also used on the withholding documents.
- File a reconciliation for each account, reporting what was filed and paid in the quarters for the account.
- On the reconciliation for each account, report and electronically file the state copy of the W-2s and 1099s issued for the account.
- Complete and submit a paper form TC-941D, *Discrepancy Report*, to show that the total amounts of Utah tax withheld on all your accounts balances with the W-2s and 1099s issued.

Fax the completed form TC-941D to 801-297-6357, or mail to:

Utah State Tax Commission
Technical Research Unit
210 N 1950 W
Salt Lake City, UT 84134-7000

Withholding Filing Record

Keep a record of taxes withheld and paid to the Tax Commission for at least four years from the due date of the income tax return reporting wages.

Due Dates

Anything with a due date that falls on a Saturday, Sunday or legal holiday is due the next business day.

Utah does not follow the federal withholding payment periods. Utah only requires that payments be made monthly, quarterly or annually. The IRS semiweekly deposit and \$100,000 next day deposit rules do not apply to Utah withholding taxes.

Annual Returns with Annual Payments

If you report federal household employment taxes for household employees on federal Form 1040, Schedule H, or file federal Form 944, you can pay Utah withholding taxes for these same employees annually. The Utah return and payment are due January 31 after the year wages were paid.

Quarterly Returns with Quarterly Payments

If you withhold less than \$1,000 each month, file and pay your Utah withholding taxes quarterly. Quarterly returns and payments are due by the last day of the month after the quarter ends, as follows:

<u>Quarterly Filing Period</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Quarterly filers may voluntarily change to quarterly returns with monthly payments. See *Filing Status Changes* in this publication.

Quarterly Returns with Monthly Payments

If you withhold \$1,000 or more each month, you must file quarterly, but pay your Utah withholding taxes monthly. Payments are due the last day of the following month:

<u>Monthly Pmt. Period</u>	<u>Due Date</u>
January	February 28 (or 29)
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

Annual Reconciliations, W-2s and 1099s

You must file electronically by January 31.

Note: We will not issue income tax refunds to your employees before March 1 unless you electronically file your complete reconciliation by January 31 (see Utah Code §59-10-529.1). You must file an annual reconciliation if your account is open for any part of the year.

Filing Status Changes

The Tax Commission reviews each withholding account annually to determine if the reporting and payment periods should change (based on the previous year's filings). Quarterly payers may voluntarily change to paying monthly by submitting a written request by fax to 801-297-7579 or by mail to:

Exceptions Processing
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-3310

How to Prepare W-2s and 1099s

In addition to federal requirements, wage and earning documents reporting Utah income or withholding must include the following information:

- Your federal Employer Identification Number (EIN).
- The recipient's federal Employer Identification Number (EIN or SSN).
- Your Utah withholding account number — the 14-digit number ending in WTH. (If this number won't fit in the space on your W-2 form, you may leave out the dashes in the account number.)
- The amount of income from Utah sources.
- The amount of Utah taxes withheld, if any.

Failure to provide all required information on the W-2s or 1099s may result in penalties.

How to File W-2s and 1099s

Employers must give all employees a legible withholding statement by January 31 of the following year showing taxes withheld during the year. File copies of all forms W-2 and 1099 issued to employees and payees with your Utah annual reconciliation form. See *Annual Reconciliation*, above.

You must provide a valid Utah withholding account ID number and federal EIN on each employee's W-2 and 1099 form. You may be penalized if you do not provide this information.

For other Utah withholding requirements information, call 801-297-3811 or TDD 801-297-2020.

Amending W-2s

You must file electronically.

If you reported incorrect information on an employee's W-2, you must file a corrected W-2. File the correction as a W-2c. Only file W-2cs for the W-2s you are correcting. When entering the data on the W-2c, only enter information in the fields you are changing.

Penalties and Interest

Late Filing and Late Payments

We may assess late filing and late payment penalties on non- and late-filed returns and payments made after the due date. See Pub 58, *Utah Interest and Penalties*.

The withholding penalty structure is:

<u>Days Late</u>	<u>Penalty Amount - Greater of</u>
1-5	\$20 or 2% of the outstanding tax
6-15	\$20 or 5% of the outstanding tax
16 or more	\$20 or 10% of the outstanding tax

Penalties are assessed for failing to file a tax due return and failing to pay tax due. A second penalty will be applied if the tax is still unpaid 90 days after the due date.

Submitting incorrect forms or forms with missing information may also result in penalties. See Pub 58, *Utah Interest and Penalties*.

Annual Reconciliation

We may assess penalties if you fail to file an annual reconciliation electronically, accurately and completely by January 31 (see Utah Code §§59-1-401(8) and 59-1-401(13)).

The penalties are:

- \$50 for an annual reconciliation filed more than 14 days late; **or**
- \$30 for each W-2 and 1099 between 15 and 30 days late (up to \$75,000);
- \$60 for each W-2 and 1099 filed between 31 days late and June 1 (up to \$200,000); and
- \$100 for each W-2 and 1099 filed after June 1 (up to \$500,000).

Interest

The **interest rate** for all taxes and fees is two percentage points above the federal short-term rate for the prior fourth calendar quarter. See Pub 58, *Utah Interest and Penalties*.

Changing or Closing an Account

Use TC-69C, *Notice of Change for a Tax Account*, to:

- Report changes to your business or mailing address
- Change your business name
- Notify the Tax Commission you have changed your business ownership status
- Close your account

Get forms online at tax.utah.gov/forms.

You must close your Utah withholding account and open a new account if your EIN changes with the IRS (for example, you change from a sole proprietor to partnership). Use form TC-69 to open an account with your new EIN.

You must close your account if you sell your business or stop doing business in Utah. If you do not close your account, we will assess an estimated tax, including late penalties and interest. **Withholding licenses are not transferable.**

Agencies

Contact the following agencies for more information about state and federal withholding requirements.

Internal Revenue Service

Federal Income Tax Withholding and Self-Employment Tax

Internal Revenue Service
50 South 200 East
Salt Lake City, UT 84111
801-799-6963
1-800-829-1040 (for individuals)
1-800-829-4933 (for businesses)
www.irs.gov

Forms and Publications

1-800-829-3676
www.irs.gov/Forms-&-Pubs

Utah State Tax Commission

Utah Income Tax Withholding

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-2200
1-800-662-4335
tax.utah.gov

Employment Tax Workshops

Small Business Development Center
Salt Lake Community College – Larry H. Miller Campus
9690 S 300 W
Sandy, UT 84070

Register online at:

clients.utahsbdc.org/events.aspx

or call 801-957-5441

Social Security Administration

Social Security

175 East 400 South
Salt Lake City, UT 84111
866-851-5275
1-800-772-1213
socialsecurity.gov/employer

Utah Dept. of Workforce Services

Unemployment Compensation

Department of Workforce Services
140 East 300 South
PO Box 45288
Salt Lake City, UT 84145-0288
801-526-9235
1-800-222-2857
jobs.utah.gov/ui/jobseeker/contactus.html

Labor Commission of Utah

Worker's Compensation

Contact any private insurance company that carries worker's compensation insurance, or contact:

Labor Commission of Utah
160 East 300 South, 3rd Floor
PO Box 146610
Salt Lake City, UT 84114-6610
801-530-6800
1-800-530-5090
laborcommission.utah.gov

Utah Withholding Taxes Calendar

The following is a list of important Utah withholding tax dates. (See federal dates in IRS Publication 15.)

NOTE: Returns and full payment must be submitted by the due date (or next business day if the due date falls on Saturday, Sunday or a legal holiday).

Due Date	All Employers	Monthly Payers	Quarterly Payers	Annual Payers
January 31	Give forms W-2 and 1099 to employees and payees. Electronically file annual reconciliation (including W-2s and 1099s).	Electronically file fourth quarter return and pay December withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay fourth quarter withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay annual withholding tax online at tap.utah.gov , or pay by check with TC-941PC
February 28		Pay January withholding tax online at tap.utah.gov , or by check with TC-941PC		
March 31 end of first quarter		Pay February withholding tax online at tap.utah.gov , or by check with TC-941PC		
April 30		Electronically file first quarter return and pay March withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay first quarter withholding tax online at tap.utah.gov , or pay by check with TC-941PC	
May 31		Pay April withholding tax online at tap.utah.gov , or by check with TC-941PC		
June 30 end of second quarter		Pay May withholding tax online at tap.utah.gov , or by check with TC-941PC		
July 31		Electronically file second quarter return and pay June withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay second quarter withholding tax online at tap.utah.gov , or pay by check with TC-941PC	
August 31		Pay July withholding tax online at tap.utah.gov , or by check with TC-941PC		
September 30 end of third quarter		Pay August withholding tax online at tap.utah.gov , or by check with TC-941PC		
October 31		Electronically file third quarter return and pay September withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay third quarter withholding tax online at tap.utah.gov , or pay by check with TC-941PC	
November 30		Pay October withholding tax online at tap.utah.gov , or by check with TC-941PC		
December 31 end of fourth quarter		Pay November withholding tax online at tap.utah.gov , or by check with TC-941PC		

Utah Withholding Schedules

Instructions

Follow the instructions below to compute the employee's Utah income tax withholding.

1. Find the appropriate Utah Schedule based on the payroll period (see following chart) and the employee's marital status shown on federal W-4 form.
 - a) Enter on line 1 the Utah taxable wages.
 - b) Follow the instructions for each line to complete the withholding tax calculation.
2. Line 7 of the calculation is the Utah withholding tax for the pay period.

See examples, below.

If pay period is	Number of pay periods annually	Use schedule
Weekly	52	Schedule 1
Biweekly	26	Schedule 2
Semimonthly	24	Schedule 3
Monthly	12	Schedule 4
Quarterly	4	Schedule 5
Semiannual	2	Schedule 6
Annual	1	Schedule 7
Daily	Daily	Schedule 8

If you have questions about the withholding schedules, contact:

Taxpayer Services
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-7705
1-800-662-4335 ext. 7705

Draft
1/25/21

Utah Schedule 1**WEEKLY Payroll Period** (52 pay periods per year)

	Single	Head of Household	Married Filing Joint
1. Utah taxable wages	_____	_____	_____
2. Multiply line 1 by .0466 (4.66%)	_____	_____	_____
3. Base allowance	7	12	_____
4. Base phaseout amount	143	215	_____
5. Line 1 minus line 4 (not less than 0)	_____	_____	_____
6. Multiply line 5 by .013 (1.3%)	_____	_____	_____
7. Line 3 minus line 6 (not less than 0)	_____	_____	_____
8. Withholding tax	_____	_____	_____
Line 2 minus line 7 (not less than 0)	_____	_____	_____

Utah Schedule 2**BIWEEKLY Payroll Period** (26 pay periods per year)

	Single	Head of Household	Married Filing Joint
1. Utah taxable wages	_____	_____	_____
2. Multiply line 1 by .0466 (4.66%)	_____	_____	_____
3. Base allowance	14	24	_____
4. Base phaseout amount	286	429	_____
5. Line 1 minus line 4 (not less than 0)	_____	_____	_____
6. Multiply line 5 by .013 (1.3%)	_____	_____	_____
7. Line 3 minus line 6 (not less than 0)	_____	_____	_____
8. Withholding tax	_____	_____	_____
Line 2 minus line 7 (not less than 0)	_____	_____	_____

Utah Schedule 3**SEMIMONTHLY Payroll Period** (24 pay periods per year)

	Single	Head of Household	Married Filing Joint
1. Utah taxable wages	_____	_____	_____
2. Multiply line 1 by .0466 (4.66%)	_____	_____	_____
3. Base allowance	15	26	_____
4. Base phaseout amount	310	465	_____
5. Line 1 minus line 4 (not less than 0)	_____	_____	_____
6. Multiply line 5 by .013 (1.3%)	_____	_____	_____
7. Line 3 minus line 6 (not less than 0)	_____	_____	_____
8. Withholding tax	_____	_____	_____
Line 2 minus line 7 (not less than 0)	_____	_____	_____

Utah Schedule 4**MONTHLY Payroll Period** (12 pay periods per year)

	Single	Head of Household	Married Filing Joint
1. Utah taxable wages	_____	_____	_____
2. Multiply line 1 by .0466 (4.66%)	_____	_____	_____
3. Base allowance	31	53	_____
4. Base phaseout amount	620	930	1
5. Line 1 minus line 4 (not less than 0)	_____	_____	_____
6. Multiply line 5 by .013 (1.3%)	_____	_____	_____
7. Line 3 minus line 6 (not less than 0)	_____	_____	_____

h Schedule 1**WEEKLY Payroll Period** (52 pay periods per year)

	Single	Head of Household	Married Filing Jointly
Utah taxable wages	_____	_____	_____
Multiply line 1 by .0466 (4.66%)	_____	_____	_____
Base allowance	7	12	16
Base phaseout amount	143	215	286
Line 1 minus line 4 (not less than 0)	_____	_____	_____
Multiply line 5 by .013 (1.3%)	_____	_____	_____
Line 3 minus line 6 (not less than 0)	_____	_____	_____
Withholding tax	_____	_____	_____
Line 2 minus line 7 (not less than 0)	_____	_____	_____

h Schedule 2**BIWEEKLY Payroll Period** (26 pay periods per year)

	Single	Head of Household	Married Filing Jointly
Utah taxable wages	_____	_____	_____
Multiply line 1 by .0466 (4.66%)	_____	_____	_____
Base allowance	14	24	32
Base phaseout amount	286	429	572
Line 1 minus line 4 (not less than 0)	_____	_____	_____
Multiply line 5 by .013 (1.3%)	_____	_____	_____
Line 3 minus line 6 (not less than 0)	_____	_____	_____
Withholding tax	_____	_____	_____
Line 2 minus line 7 (not less than 0)	_____	_____	_____

h Schedule 3**SEMIMONTHLY Payroll Period** (24 pay periods per year)

	Single	Head of Household	Married Filing Jointly
Utah taxable wages	_____	_____	_____
Multiply line 1 by .0466 (4.66%)	_____	_____	_____
Base allowance	15	26	34
Base phaseout amount	310	465	620
Line 1 minus line 4 (not less than 0)	_____	_____	_____
Multiply line 5 by .013 (1.3%)	_____	_____	_____
Line 3 minus line 6 (not less than 0)	_____	_____	_____
Withholding tax	_____	_____	_____
Line 2 minus line 7 (not less than 0)	_____	_____	_____

h Schedule 4**MONTHLY Payroll Period** (12 pay periods per year)

	Single	Head of Household	Married Filing Jointly
Utah taxable wages	_____	_____	_____
Multiply line 1 by .0466 (4.66%)	_____	_____	_____
Base allowance	31	53	68
Base phaseout amount	620	930	1,240
Line 1 minus line 4 (not less than 0)	_____	_____	_____
Multiply line 5 by .013 (1.3%)	_____	_____	_____
Line 3 minus line 6 (not less than 0)	_____	_____	_____

Examples of Utah Withholding Calculations

The following examples show different combinations of pay period, taxable wages and marital status.

Example 1 - Use Schedule 1, Weekly/Single

Payroll period	Weekly
Marital status	Single
Utah Taxable Wages	\$400
1. Utah taxable wages	400
2. Multiply line 1 by .0495 (4.95%)	20
3. Base allowance	7
4. Line 1 minus \$137 (not less than 0)	263
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 minus line 5 (not less than 0)	4
7. Withholding tax - line 2 minus line 6	16

Example 4 - Use Schedule 4, Monthly/Married

Payroll period	Monthly
Marital status	Married
Utah Taxable Wages	\$2,500
1. Utah taxable wages	2,500
2. Multiply line 1 by .0495 (4.95%)	124
3. Base allowance	60
4. Line 1 minus \$1,188 (not less than 0)	1,312
5. Multiply line 4 by .013 (1.3%)	17
6. Line 3 minus line 5 (not less than 0)	43
7. Withholding tax - line 2 minus line 6	81

Example 2 - Use Schedule 2, Biweekly/Single

Payroll period	Biweekly
Marital status	Single
Utah Taxable Wages	\$1,000
1. Utah taxable wages	1,000
2. Multiply line 1 by .0495 (4.95%)	50
3. Base allowance	14
4. Line 1 minus \$274 (not less than 0)	726
5. Multiply line 4 by .013 (1.3%)	9
6. Line 3 minus line 5 (not less than 0)	5
7. Withholding tax - line 2 minus line 6	45

Example 5 - Use Schedule 5, Quarterly/Single

Payroll period	Quarterly
Marital status	Single
Utah Taxable Wages	\$8,000
1. Utah taxable wages	8,000
2. Multiply line 1 by .0495 (4.95%)	396
3. Base allowance	90
4. Line 1 minus \$1,782 (not less than 0)	6,218
5. Multiply line 4 by .013 (1.3%)	81
6. Line 3 minus line 5 (not less than 0)	9
7. Withholding tax - line 2 minus line 6	387

Example 3 - Use Schedule 3, Semimonthly/Married

Payroll period	Semimonthly
Marital status	Married
Utah Taxable Wages	\$855
1. Utah taxable wages	855
2. Multiply line 1 by .0495 (4.95%)	42
3. Base allowance	30
4. Line 1 minus \$594 (not less than 0)	261
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 minus line 5 (not less than 0)	27
7. Withholding tax - line 2 minus line 6	15

Example 6 - Use Schedule 8, Daily/Married

Payroll period	Daily
Marital status	Married
Utah Taxable Wages	\$150
1. Utah taxable wages	150
2. Multiply line 1 by .0495 (4.95%)	7
3. Base allowance	3
4. Line 1 minus \$55 (not less than 0)	95
5. Multiply line 4 by .013 (1.3%)	1
6. Line 3 minus line 5 (not less than 0)	2
7. Withholding tax - line 2 minus line 6	5

Utah Withholding Tables

Note: Use the *Single* column for taxpayers who file as head-of-household on their federal return.

Weekly and Biweekly Payroll Periods

UTAH TABLE 1			Biweekly Payroll Period (26 pay periods per year)		
If UT taxable wages are -			Find wages in "UT taxable wages are" column. This is amount to withhold.		
at least	but less than		Single	Married	
50	55		0	0	
55	60		0	0	
60	65		0	0	
65	70		1	0	
70	75		2	0	
75	80		3	0	
80	85		4	0	
85	90		5	0	
90	95		6	0	
95	100		7	0	
100	105		8	1	
105	110		9	2	
110	115		10	3	
115	120		11	4	
120	125		12	5	
125	130		13	6	
130	135		14	7	
135	140		15	8	
140	145		16	9	
145	150		17	10	
150	155		18	11	
155	160		19	12	
160	165		20	13	
165	170		21	14	
170	175		22	15	
175	180		23	16	
180	185		24	17	
185	190		25	18	
190	195		26	19	
195	200		27	20	
200	205		28	21	
205	210		29	22	
210	215		30	23	
215	220		31	24	
220	225		32	25	
225	230		33	26	
230	235		34	27	
235	240		35	28	
240	245		36	29	
245	250		37	30	
250	255		38	31	
255	260		39	32	
260	265		40	33	
265	270		41	34	
270	275		42	35	
275	280		43	36	
280	285		44	37	
285	290		45	38	
290	295		46	39	
295	300		47	40	
300	305		48	41	
305	310		49	42	
310	315		50	43	
315	320		51	44	
320	325		52	45	
325	330		53	46	
330	335		54	47	
335	340		55	48	
340	345		56	49	
345	350		57	50	
350	355		58	51	
355	360		59	52	
360	365		60	53	
365	370		61	54	
370	375		62	55	
375	380		63	56	
380	385		64	57	
385	390		65	58	
390	395		66	59	
395	400		67	60	
400	405		68	61	
405	410		69	62	
410	415		70	63	
415	420		71	64	
420	425		72	65	
425	430		73	66	
430	435		74	67	
435	440		75	68	
440	445		76	69	
445	450		77	70	
450	455		78	71	
455	460		79	72	
460	465		80	73	
465	470		81	74	
470	475		82	75	
475	480		83	76	
480	485		84	77	
485	490		85	78	
490	495		86	79	
495	500		87	80	
500	505		88	81	
505	510		89	82	
510	515		90	83	
515	520		91	84	
520	525		92	85	
525	530		93	86	
530	535		94	87	
535	540		95	88	

UTAH TABLE 2			Biweekly Payroll Period (26 pay periods per year)		
If UT taxable wages are -			Find wages in "UT taxable wages are" column. This is amount to withhold.		
at least	but less than		Single	Married	
515	520		89	89	
520	525		90	90	
525	530		91	91	
530	535		92	92	
535	540		93	93	
540	545		94	94	
545	550		95	95	
550	555		96	96	
555	560		97	97	
560	565		98	98	
565	570		99	99	
570	575		100	100	
575	580		101	101	
580	585		102	102	
585	590		103	103	
590	595		104	104	
595	600		105	105	
600	605		106	106	
605	610		107	107	
610	615		108	108	
615	620		109	109	
620	625		110	110	
625	630		111	111	
630	635		112	112	
635	640		113	113	
640	645		114	114	
645	650		115	115	
650	655		116	116	
655	660		117	117	
660	665		118	118	
665	670		119	119	
670	675		120	120	
675	680		121	121	
680	685		122	122	
685	690		123	123	
690	695		124	124	
695	700		125	125	
700	705		126	126	
705	710		127	127	
710	715		128	128	
715	720		129	129	
720	725		130	130	
725	730		131	131	
730	735		132	132	
735	740		133	133	
740	745		134	134	
745	750		135	135	
750	755		136	136	
755	760		137	137	
760	765		138	138	
765	770		139	139	
770	775		140	140	
775	780		141	141	
780	785		142	142	
785	790		143	143	
790	795		144	144	
795	800		145	145	
800	805		146	146	
805	810		147	147	
810	815		148	148	
815	820		149	149	
820	825		150	150	
825	830		151	151	
830	835		152	152	
835	840		153	153	
840	845		154	154	
845	850		155	155	
850	855		156	156	
855	860		157	157	
860	865		158	158	
865	870		159	159	
870	875		160	160	
875	880		161	161	
880	885		162	162	
885	890		163	163	
890	895		164	164	
895	900		165	165	
900	905		166	166	
905	910		167	167	
910	915		168	168	
915	920		169	169	
920	925		170	170	
925	930		171	171	
930	935		172	172	
935	940		173	173	
940	945		174	174	
945	950		175	175	
950	955		176	176	
955	960		177	177	
960	965		178	178	
965	970		179	179	
970	975		180	180	
975	980		181	181	
980	985		182	182	
985	990		183	183	
990	995		184	184	
995	1000		185	185	

Semimonthly and Monthly Payroll Periods

UTAH TABLE 3			SEMI-MONTHLY Payroll Period (24 pay periods per year)		
If UT taxable wages are -			Find wages in "FUT taxable wages are" column. This is amount to withhold.		
at least	but less than		Marital Status		
			Single	Married	
50	528		50	50	
208	279		0	0	
239	330		1	0	
330	421		1	0	
421	492		10	0	
492	563		14	0	
563	633		19	0	
633	704		21	4	
704	775		27	9	
775	846		32	13	
846	917		36	17	
917	988		41	22	
988	1,058		43	26	
1,058	1,129		49	31	
1,129	1,200		54	35	
1,200	1,271		58	39	
1,271	1,343		61	44	
1,343	1,413		67	48	
1,413	1,483		72	53	
1,483	1,554		73	57	
1,554	1,625		79	62	
1,625	1,696		82	66	
1,696	1,767		86	70	
1,767	1,838		89	75	
1,838	1,908		91	79	
1,908	1,979		96	84	
1,979	2,050		100	88	
2,050	2,121		103	93	
2,121	2,193		107	97	
2,193	2,263		110	101	
2,263	2,333		114	106	
2,333	2,404		117	110	
2,404	2,475		121	113	
2,475	2,546		124	119	
2,546	2,617		128	124	
2,617	2,688		131	128	
2,688	2,758		133	132	
2,758	2,829		138	137	
2,829	2,900		142	141	
2,900	2,971		143	143	
2,971	3,043		149	149	
3,043	3,113		152	152	
3,113	3,183		156	156	
3,183	3,254		159	159	
3,254	3,325		161	161	
3,325	3,396		166	166	
3,396	3,467		170	170	
3,467	3,538		173	173	
3,538	3,608		177	177	
3,608	3,679		180	180	
3,679	3,750		184	184	
3,750	3,821		187	187	
3,821	3,893		191	191	
3,893	3,963		194	194	
3,963	4,033		198	198	
4,033	4,104		201	201	
4,104	4,175		203	203	

UTAH TABLE 4			MONTHLY Payroll Period (12 pay periods per year)		
If UT taxable wages are -			Find wages in "FUT taxable wages are" column. This is amount to withhold.		
at least	but less than		Marital Status		
			Single	Married	
58	5417		58	58	
417	158		8	8	
538	780		2	2	
700	842		18	18	
842	983		19	19	
983	1,125		26	26	
1,125	1,267		37	37	
1,267	1,408		46	46	
1,408	1,550		55	55	
1,550	1,692		64	64	
1,692	1,833		72	72	
1,833	1,975		81	81	
1,975	2,117		90	90	
2,117	2,258		99	99	
2,258	2,400		108	108	
2,400	2,542		117	117	
2,542	2,683		126	126	
2,683	2,825		134	134	
2,825	2,967		143	143	
2,967	3,108		150	150	
3,108	3,250		157	157	
3,250	3,392		164	164	
3,392	3,533		171	171	
3,533	3,675		178	178	
3,675	3,817		185	185	
3,817	3,958		192	192	
3,958	4,100		199	199	
4,100	4,242		206	206	
4,242	4,383		213	213	
4,383	4,525		220	220	
4,525	4,667		227	227	
4,667	4,808		235	235	
4,808	4,950		242	242	
4,950	5,092		249	249	
5,092	5,233		256	256	
5,233	5,375		263	263	
5,375	5,517		270	270	
5,517	5,658		277	277	
5,658	5,800		284	284	
5,800	5,942		291	291	
5,942	6,083		298	298	
6,083	6,225		305	305	
6,225	6,367		312	312	
6,367	6,508		319	319	
6,508	6,650		326	326	
6,650	6,792		333	333	
6,792	6,933		340	340	
6,933	7,075		347	347	
7,075	7,217		354	354	
7,217	7,358		361	361	
7,358	7,500		368	368	
7,500	7,642		375	375	
7,642	7,783		382	382	
7,783	7,925		389	389	
7,925	8,067		396	396	
8,067	8,208		403	403	
8,208	8,350		410	410	

Quarterly and Semiannual Payroll Periods

UTAH TABLE 5 QUARTERLY Payroll Period (4 pay periods per year) Find wages in "FUTA taxable wages are" column. This is amount to withhold.				
# UT taxable wages are -		Quarterly		
at least	but less than	Single	Married	
0	\$1,250	0	0	0
1,250	1,675	3	0	0
1,675	2,100	31	0	0
2,100	2,525	38	0	0
2,525	2,950	84	0	0
2,950	3,375	111	0	0
3,375	3,800	138	24	24
3,800	4,225	164	51	51
4,225	4,650	191	78	78
4,650	5,075	217	104	104
5,075	5,500	244	131	131
5,500	5,925	270	157	157
5,925	6,350	297	184	184
6,350	6,775	324	210	210
6,775	7,200	350	237	237
7,200	7,625	377	264	264
7,625	8,050	403	290	290
8,050	8,475	430	317	317
8,475	8,900	451	343	343
8,900	9,325	472	370	370
9,325	9,750	493	396	396
9,750	10,175	514	423	423
10,175	10,600	531	449	449
10,600	11,025	536	476	476
11,025	11,450	577	503	503
11,450	11,875	598	529	529
11,875	12,300	629	556	556
12,300	12,725	640	582	582
12,725	13,150	661	609	609
13,150	13,575	682	633	633
13,575	14,000	704	662	662
14,000	14,425	723	689	689
14,425	14,850	746	713	713
14,850	15,275	767	742	742
15,275	15,700	788	768	768
15,700	16,125	809	793	793
16,125	16,550	830	821	821
16,550	16,975	851	848	848
16,975	17,400	872	872	872
17,400	17,825	893	904	904
17,825	18,250	914	931	931
18,250	18,675	931	956	956
18,675	19,100	956	977	977
19,100	19,525	998	998	998
19,525	20,000	1,039	1,039	1,039
20,000	20,425	1,040	1,040	1,040
20,425	20,850	1,061	1,061	1,061
20,850	21,275	1,082	1,082	1,082
21,275	21,700	1,103	1,103	1,103
21,700	22,125	1,124	1,124	1,124
22,125	22,550	1,143	1,143	1,143
22,550	22,975	1,166	1,166	1,166
22,975	23,400	1,187	1,187	1,187
23,400	23,825	1,208	1,208	1,208
23,825	24,250	1,229	1,229	1,229

UTAH TABLE 6		SEMIANNUAL Payroll Period (2 pay periods per year) Find wages in "FUTA taxable wages are" column. This is amount to withhold.	
# UT taxable wages are -		Semiannual	
at least	but less than	Single	Married
0	\$1,250	0	0
1,250	1,350	0	0
1,350	1,450	18	0
1,450	1,550	43	0
1,550	1,650	116	0
1,650	1,750	169	0
1,750	1,850	222	0
1,850	1,950	275	49
1,950	2,050	328	102
2,050	2,150	381	155
2,150	2,250	435	208
2,250	2,350	488	261
2,350	2,450	541	315
2,450	2,550	594	368
2,550	2,650	647	421
2,650	2,750	700	474
2,750	2,850	753	527
2,850	2,950	806	580
2,950	3,050	860	633
3,050	3,150	912	686
3,150	3,250	966	739
3,250	3,350	1,020	792
3,350	3,450	1,073	845
3,450	3,550	1,113	898
3,550	3,650	1,155	951
3,650	3,750	1,197	1,005
3,750	3,850	1,239	1,058
3,850	3,950	1,281	1,111
3,950	4,050	1,323	1,165
4,050	4,150	1,365	1,218
4,150	4,250	1,407	1,271
4,250	4,350	1,449	1,324
4,350	4,450	1,491	1,377
4,450	4,550	1,533	1,430
4,550	4,650	1,575	1,483
4,650	4,750	1,617	1,536
4,750	4,850	1,659	1,589
4,850	4,950	1,702	1,642
4,950	5,050	1,744	1,695
5,050	5,150	1,786	1,748
5,150	5,250	1,828	1,801
5,250	5,350	1,870	1,854
5,350	5,450	1,912	1,907
5,450	5,550	1,954	1,960
5,550	5,650	1,996	2,013
5,650	5,750	2,038	2,066
5,750	5,850	2,080	2,119
5,850	5,950	2,122	2,172
5,950	6,050	2,164	2,225
6,050	6,150	2,206	2,278
6,150	6,250	2,249	2,331
6,250	6,350	2,291	2,384
6,350	6,450	2,333	2,437
6,450	6,550	2,375	2,490
6,550	6,650	2,417	2,543
6,650	6,750	2,459	2,596
6,750	6,850	2,501	2,649
6,850	6,950	2,543	2,702
6,950	7,050	2,585	2,755
7,050	7,150	2,627	2,808
7,150	7,250	2,669	2,861
7,250	7,350	2,711	2,914
7,350	7,450	2,753	2,967
7,450	7,550	2,795	3,020
7,550	7,650	2,837	3,073
7,650	7,750	2,879	3,126
7,750	7,850	2,921	3,179
7,850	7,950	2,963	3,232
7,950	8,050	3,005	3,285
8,050	8,150	3,047	3,338
8,150	8,250	3,089	3,391
8,250	8,350	3,131	3,444
8,350	8,450	3,173	3,497
8,450	8,550	3,215	3,550
8,550	8,650	3,257	3,603
8,650	8,750	3,299	3,656
8,750	8,850	3,341	3,709
8,850	8,950	3,383	3,762
8,950	9,050	3,425	3,815
9,050	9,150	3,467	3,868
9,150	9,250	3,509	3,921
9,250	9,350	3,551	3,974
9,350	9,450	3,593	4,027
9,450	9,550	3,635	4,080
9,550	9,650	3,677	4,133
9,650	9,750	3,719	4,186
9,750	9,850	3,761	4,239
9,850	9,950	3,803	4,292
9,950	10,050	3,845	4,345
10,050	10,150	3,887	4,398
10,150	10,250	3,929	4,451
10,250	10,350	3,971	4,504
10,350	10,450	4,013	4,557
10,450	10,550	4,055	4,610
10,550	10,650	4,097	4,663
10,650	10,750	4,139	4,716
10,750	10,850	4,181	4,769
10,850	10,950	4,223	4,822
10,950	11,050	4,265	4,875
11,050	11,150	4,307	4,928
11,150	11,250	4,349	4,981
11,250	11,350	4,391	5,034
11,350	11,450	4,433	5,087
11,450	11,550	4,475	5,140
11,550	11,650	4,517	5,193
11,650	11,750	4,559	5,246
11,750	11,850	4,601	5,299
11,850	11,950	4,643	5,352
11,950	12,050	4,685	5,405
12,050	12,150	4,727	5,458
12,150	12,250	4,769	5,511
12,250	12,350	4,811	5,564
12,350	12,450	4,853	5,617
12,450	12,550	4,895	5,670
12,550	12,650	4,937	5,723
12,650	12,750	4,979	5,776
12,750	12,850	5,021	5,829
12,850	12,950	5,063	5,882
12,950	13,050	5,105	5,935
13,050	13,150	5,147	5,988
13,150	13,250	5,189	6,041
13,250	13,350	5,231	6,094
13,350	13,450	5,273	6,147
13,450	13,550	5,315	6,200
13,550	13,650	5,357	6,253
13,650	13,750	5,399	6,306
13,750	13,850	5,441	6,359
13,850	13,950	5,483	6,412
13,950	14,050	5,525	6,465
14,050	14,150	5,567	6,518
14,150	14,250	5,609	6,571
14,250	14,350	5,651	6,624
14,350	14,450	5,693	6,677
14,450	14,550	5,735	6,730
14,550	14,650	5,777	6,783
14,650	14,750	5,819	6,836
14,750	14,850	5,861	6,889
14,850	14,950	5,903	6,942
14,950	15,050	5,945	6,995
15,050	15,150	5,987	7,048
15,150	15,250	6,029	7,101
15,250	15,350	6,071	7,154
15,350	15,450	6,113	7,207
15,450	15,550	6,155	7,260
15,550	15,650	6,197	7,313
15,650	15,750	6,239	7,366
15,750	15,850	6,281	7,419
15,850	15,950	6,323	7,472
15,950	16,050	6,365	7,525
16,050	16,150	6,407	7,578
16,150	16,250	6,449	7,631
16,250	16,350	6,491	7,684
16,350	16,450	6,533	7,737
16,450	16,550	6,575	7,790
16,550	16,650	6,617	7,843
16,650	16,750	6,659	7,896
16,750	16,850	6,701	7,949
16,850	16,950	6,743	8,002
16,950	17,050	6,785	8,055
17,050	17,150	6,827	8,108
17,150	17,250	6,869	8,161
17,250	17,350	6,911	8,214
17,350	17,450	6,953	8,267
17,450	17,550	6,995	8,320
17,550	17,650	7,037	8,373
17,650	17,750	7,079	8,426
17,750	17,850	7,121	8,479
17,850	17,950	7,163	8,532
17,950	18,050	7,205	8,585
18,050	18,150	7,247	8,638
18,150	18,250	7,289	8,691
18,250	18,350	7,331	8,744
18,350	18,450	7,373	8,797
18,450	18,550	7,415	8,850
18,550	18,650	7,457	8,903
18,650	18,750	7,499	8,956
18,750	18,850	7,541	9,009
18,850	18,950	7,583	9,062
18,950	19,050	7,625	9,115
19,050	19,150	7,667	9,168
19,150	19,250	7,709	9,221
19,250	19,350	7,751	9,274
19,350	19,450	7,793	9,327
19,450	19,550	7,835	9,380
19,550	19,650	7,877	9,433
19,650	19,750	7,919	9,486
19,750	19,850	7,961	9,539
19,850	19,950	8,003	9,592
19,950	20,050	8,045	9,645
20,050	20,150	8,087	9,698
20,150	20,250	8,129	9,751
20,250	20,350	8,171	9,804
20,350	20,450	8,213	9,857
20,450	20,550	8,255	9,910
20,550	20,650	8,297	9,963
20,650	20,750	8,339	10,016
20,750	20,850	8,381	10,069
20,850	20,950	8,423	10,122
20,950	21,050	8,465	10,175
21,050	21,150	8,507	10,228
21,150	21,250	8,549	10,281
21,250	21,350	8,591	10,334
21,350	21,450	8,633	10,387
21,450	21,550	8,675	10,440
21,550	21,650	8,717	10,493
21,650	21,750	8,759	10,546
21,750	21,850	8,801	10,599
21,850	21,950	8,843	10,652
21,950	22,050	8,885	10,705
22,050	22,150	8,927	10,758
22,150	22,250	8,969	10,811
22,250	22,350	9,011	10,864
22,350	22,450	9,053	10,917
22,450	22,550	9,095	10,970
22,550	22,650	9,137	11,023
22,650	22,750	9,179	11,076
22,750	22,850	9,221	11,129
22,850	22,950	9,263	11,182
22,950	23,050	9,305	11,235
23,050	23,150	9,347	11,288
23,150	23,250	9,389	11,341
23,250	23,350	9,431	11,394
23,350	23,450	9,473	11,447
23,450	23,550	9,515	11,500
23,550	23,650	9,557	11,553
23,650	23,750	9,599	11,606
23,750	23,850	9,641	11,659
23,850	23,950	9,683	11,712
23,950	24,050	9,725	11,765
24,050	24,150	9,767	11,818
24,150	24,250	9,809	11,871
24,250	24,350	9,851	11,924
24,350	24,450	9,893	11,977
24,450	24,550	9,935	12,030
24,550	24,650	9,977	12,083
24,650	24,750	10,019	12,136
24,750	24,850	10,061	12,189
24,850	24,950	10,103	12,242
24,950	25,050	10,145	12,295
25,050	25,150	10,187	12,348
25,150	25,250	10,229	12,401
25,250	25,350	10,271	12,454
25,350	25,450	10,313	12,507
25,450	25,550	10,355	12,560
25,550	25,650	10,397	12,613
25,650	25,750	10,439	12,666
25,750	25,850	10,481	12,719
25,850	25,950	10,523	12,772
25,950	26,050	10,565	12,825
26,050	26,150	10,607	12,878
26,150	26,250	10,649	12,931
26,250	26,350	10,691	12,984
26,350	26,450	10,733	13,037
26,450	26,550	10,775	13,090
26,550	26,650	10,817	13,143
26,650	26,750	10,859	13,196
26,750	26,850	10,901	13,249
26,850	26,950	10,943	13,302
26,950	27,050	10,985	13,355
27,050	27,150	11,027	13,408
27,150	27,250	11,069	13,461
27,250	27,350	11,111	13,514
27,350	27,450	11,153	13,567
27,450	27,550	11,195	13,620
27,550	27,650	11,237	13,673
27,650	27,750	11,279	13,726
27,750	27,850	11,321	13,779
27,850	27,950	11,363	13,832
27,950	28,050	11,405	13,885
28,050	28,150	11,447	13,938
28,150	28,250		

Annual and Daily/Miscellaneous Payroll Periods

UTAH TABLE 7		ANNUAL Payroll Period (1 pay period per year)	
If UT taxable wages are -		First wages in "FUT taxable wages are" column. This is amount to withhold.	
at least	but less than	Single	Married
0	\$1,000	0	0
1,000	4,700	0	0
4,700	8,400	19	0
8,400	10,100	125	0
10,100	11,800	232	0
11,800	13,500	338	0
13,500	15,200	444	0
15,200	16,900	550	0
16,900	18,600	657	204
18,600	20,300	763	310
20,300	22,000	869	417
22,000	23,700	975	523
23,700	25,400	1,082	629
25,400	27,100	1,188	735
27,100	28,800	1,294	842
28,800	30,500	1,400	948
30,500	32,200	1,507	1,054
32,200	33,900	1,613	1,160
33,900	35,600	1,719	1,267
35,600	37,300	1,824	1,373
37,300	39,000	1,930	1,479
39,000	40,700	1,975	1,585
40,700	42,400	2,037	1,692
42,400	44,100	2,143	1,798
44,100	45,800	2,225	1,904
45,800	47,500	2,309	2,010
47,500	49,200	2,393	2,117
49,200	50,900	2,477	2,223
50,900	52,600	2,562	2,329
52,600	54,300	2,646	2,435
54,300	56,000	2,730	2,542
56,000	57,700	2,814	2,648
57,700	59,400	2,898	2,754
59,400	61,100	2,982	2,860
61,100	62,800	3,067	2,967
62,800	64,500	3,151	3,073
64,500	66,200	3,235	3,179
66,200	67,900	3,319	3,285
67,900	69,600	3,403	3,392
69,600	71,300	3,487	3,497
71,300	73,000	3,571	3,571
73,000	74,700	3,656	3,656
74,700	76,400	3,740	3,740
76,400	78,100	3,824	3,824
78,100	79,800	3,908	3,908
79,800	81,500	3,992	3,992
81,500	83,200	4,076	4,076
83,200	84,900	4,160	4,160
84,900	86,600	4,245	4,245
86,600	88,300	4,329	4,329
88,300	90,000	4,413	4,413
90,000	91,700	4,497	4,497
91,700	93,400	4,581	4,581
93,400	95,100	4,665	4,665
95,100	96,800	4,750	4,750
96,800	98,500	4,834	4,834
98,500	100,200	4,918	4,918

UTAH TABLE 8		DAILY or MISCELLANEOUS Payroll Period (260 pay periods per year)	
If UT taxable wages are -		First wages in "FUT taxable wages are" column. This is amount to withhold.	
at least	but less than	Daily or Miscellaneous	
		Single	Married
0	\$19	0	0
19	26	0	0
26	32	0	0
32	39	0	0
39	45	1	0
45	52	1	0
52	58	2	0
58	65	2	0
65	72	3	1
72	78	3	1
78	85	3	2
85	91	4	2
91	98	4	2
98	104	5	3
104	111	5	3
111	117	5	4
117	124	6	4
124	130	6	4
130	137	7	5
137	143	7	5
143	150	7	6
150	157	8	6
157	163	8	7
163	170	8	7
170	176	9	7
176	183	9	8
183	189	9	8
189	196	10	9
196	202	10	9
202	209	10	9
209	215	10	10
215	222	11	10
222	228	11	11
228	235	11	11
235	242	12	11
242	248	12	12
248	255	12	12
255	261	13	13
261	268	13	13
268	274	13	13
274	281	14	14
281	287	14	14
287	294	14	14
294	300	15	15
300	307	15	15
307	313	15	15
313	320	16	16
320	327	16	16
327	333	16	16
333	340	17	17
340	346	17	17
346	353	17	17
353	359	18	18
359	366	18	18
366	372	18	18
372	379	19	19
379	385	19	19

E-Verify for Employers

Employers can help prevent identity theft by verifying the social security numbers of job applicants. E-Verify is a free service of the U.S. Department of Homeland Security that verifies employment eligibility through the Internet. Employers can use E-Verify at dhs.gov/E-Verify.

Electronic Filing Requirements

- You must file Utah withholding tax returns, W-2s and 1099s (with Utah tax withheld) electronically.
 - Your annual reconciliation is combined with your fourth quarter return (quarterly filers) or your annual return (annual filers).
 - File and amend returns electronically on our secure website at tap.utah.gov. We will reject any withholding forms received on paper.
 - You may pay withholding tax online or by check. If paying by check, print a payment coupon (TC-941PC) from tax.utah.gov/forms.
-

Important Reminders

It is a class B misdemeanor to have Utah employees without a withholding license. See *How to Get a Withholding Account*, below.

If you file federal Form 944, **Employer's Annual Federal Tax Return**, you may file and pay your Utah withholding tax annually.

If you do not meet the criteria in Utah Code §59-10-402, 404 and 405, you are not required to have a Utah withholding account or to withhold Utah tax. Also, if you are not required to withhold Utah tax on a form 1099, you are not required to submit the 1099 form or to report the wages or compensation on your Utah withholding or reconciliation forms.

If you withheld tax from a nonresident professional athlete, you must complete the **Worksheet for Nonresident Professional Athletes** when you electronically file your annual reconciliation. Download the worksheet at tax.utah.gov/forms.

General Information

This publication includes:

- requirements for filing and paying Utah withholding tax,
- requirements for filing the Utah annual reconciliation,
- requirements for electronic filing,
- withholding tax schedules for calculating Utah withholding tax from employees' wages, and
- Utah withholding tax tables for quick lookup.

For questions about Utah withholding tax, see tax.utah.gov, or call us at 801-297-2200 (1-800-662-4335 outside the Salt Lake area).

This publication does not cover Utah withholding requirements for mineral production or pass-through entities. See tax.utah.gov/withholding and tax.utah.gov/utah-taxes/mineral-production.

This publication does not cover federal withholding requirements. Contact the Internal Revenue Service (IRS) (see *Agencies*, below).

Employment Tax Workshops

The Tax Commission (together with the IRS, Workforce Services, and the Labor Commission) holds Employment Tax Workshops sponsored by the Utah Small Business Development Centers (SBDC). These workshops teach employers how to withhold federal and state income taxes and explain federal and state filing and paying requirements. See *Agencies*, below, for more information.

Who Must Withhold Taxes for Employees

You must withhold Utah income tax (unless the employee has filed a withholding exemption certificate) if you:

- pay wages to any employee for work done in Utah;
- pay wages to Utah resident employees for work done outside Utah (you may reduce the Utah tax by any tax withheld by the other state); or
- make payments reported on forms 1099 (or as required under Utah Code §59-10-405).

Employer Withholding Exemption

You may be exempt from Utah withholding requirements if you do business in Utah for 60 days or less in a calendar year and have Tax Commission approval. If you do business for more than 60 days, you must withhold taxes for the entire period unless you can show good cause. In that case, the Tax Commission may extend the exemption for 30 days. See Utah Code §59-10-402(2).

Submit exemption requests to:

Waivers
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-2000

Note: This exemption is for the employer, not the employee. The employee must still file and pay Utah tax on all Utah wages. Report Utah wages on Form W-2, box 16.

Employee Withholding Exclusions

Interstate Transportation Wages

Wages of interstate transportation employees are taxable only in the state of their residency (see Public Law 101-322).

To qualify, the employee must:

1. work for an interstate railroad, interstate motor carrier or interstate private carrier;
2. be a nonresident of Utah;
3. have regularly assigned duties in more than one state;
4. be subject to the jurisdiction of the U.S. Secretary of Transportation; and
5. be an operator, mechanic or someone directly responsible for the safety of a motor vehicle.

“On-call” or “as-needed” duties are not considered “regularly assigned duties.”

A qualified employee must give the employer federal Form W-4, *Employee's Withholding Certificate* and write the word “Exempt” under box 4c.

The employee must notify the employer immediately if they no longer qualify for the exclusion.

Do not report the employee's wages as Utah wages in box 16 of Form W-2 and do not withhold any Utah tax on the wages.

See *General Instructions* on federal form W-4.

Active Duty Service Member's Nonresident Spouse Wages

If a nonresident active duty military service member and a non-military spouse have the same domicile and the service member moves to Utah under military orders, the spouse's domicile does not change when moving to live with the service member. All of the spouse's income is exempt from Utah income tax.

A qualified spouse receiving employee wages should give his or her employer a federal Form W-4, *Employee's Withholding Certificate*, with the following changes:

- Mark "**Utah Copy**" at the top of Form W-4, and
- Write the word "**Exempt**" under box 4c.

Do not withhold any Utah tax on wages paid to a qualified spouse. The Utah wages, although tax-exempt, are reported on Form W-2, box 16.

A qualified spouse must notify the employer immediately if they no longer qualify for the exclusion.

Definitions

Wages

Wages are payments or compensation for services performed by an employee for an employer. This includes payments in a form other than cash. Utah defines wages by the Internal Revenue Code, Section 3401(a).

Utah Taxable Wages

Utah calculates withholding tax based on wages subject to federal withholding tax (as defined by the IRS). **No subtraction is made for personal or other withholding allowances claimed on federal form W-4.**

Household Employees

Household employees provide domestic services in private homes, college clubs, fraternities, and sororities. Utah income tax may be withheld from household employees' wages if both the employer and the employee agree.

How to Get a Withholding Account

If you must withhold Utah taxes, you have several options to get a withholding tax account:

1. Online using Taxpayer Access Point at **tap.utah.gov** ("*Apply for a Tax Account (TC-69)*" link),
2. Online using the *OneStop Online Business Registration* at **osbr.utah.gov** (multiple Utah agencies), or
3. Submitting form TC-69, *Utah State Business and Tax Registration* (Tax Commission only). Get forms online at **tax.utah.gov/forms**.

Federal Employer Identification Number

Employers must get a federal employer identification number (EIN) from the IRS before registering in Utah.

You can request an EIN through the IRS's *Online EIN Application* at **www.irs.gov**. Contact the IRS at 1-800-829-4933 for more information.

If you change your EIN with the IRS, you must also change your Utah withholding account number (file form TC-69 and include Schedule WTH).

If you changed the EIN and Utah withholding account numbers during the year, you may need to file form TC-941D, *Discrepancy Report*. See *Balancing the Reconciliation* below.

Bond Requirements for Utah

You may have to post a bond of \$25,000 to \$500,000 if you have a history of filing or paying late. See Utah Code §59-10-405.5(6).

How Much to Withhold

Withhold amounts based on your employee's federal W-4 form and the Utah withholding schedules or tables in this publication. See Utah Rules R865-9I-14 and 15.

How to File Returns

You must file returns electronically and pay all amounts withheld to the Tax Commission by the due dates.

You must file a return for each filing period, even if you don't withhold taxes during a period. We may assess a non-filing penalty if you make a payment without filing a return.

See detailed filing instructions and file returns online at tap.utah.gov. Also see tax.utah.gov/withhold/ti-02.pdf.

Filing with No Tax Liability (Zero Returns)

If there is no withholding for the period, you must file a return showing zeros. Failing to do so will result in an estimated tax assessment.

If you have no withholding for the entire year, you must still file an annual reconciliation by January 31 of the following year. Failure to do so may result in penalties.

Amended Return

An amended return replaces a previously filed return. Enter the total corrected amounts, not the amount of the adjustment.

File amended returns online at tap.utah.gov. Reopen the return in your online account, click the amended box, make any corrections, and resubmit the return.

Pay any additional taxes you owe (see *How to Make Payments*, below). Include interest calculated from the original due date to your payment date. Find interest rates in Pub 58, *Utah Interest and Penalties*, at tax.utah.gov/forms.

How to Make Payments

NOTE: Payments do not count as returns.

Pay online at tap.utah.gov, or mail your payment with payment coupon TC-941PC. Print payment coupons at tax.utah.gov/forms.

Pay online using:

- **Electronic Funds Transfer (EFT) ACH Credit**—You initiate this payment through your financial institution (they may charge a transaction fee). See *Electronic Funds Transfer - EFT*, at tax.utah.gov/billing.
- **ACH Debit Requests** — You authorize the Tax Commission to initiate this payment (there is no transaction fee). Go to tap.utah.gov for more information.
- **Credit Card** — Pay electronically with a credit card at tap.utah.gov. You will be charged a convenience fee for this service.

Payroll Service Providers

Payroll service providers may handle all withholding record keeping, payments and reconciliations for an employer. **However, the employer is responsible if returns and payments are not submitted on time.**

Liability

Employers are liable for the tax required to be withheld — not their employees. If you fail to pay any of the withheld taxes, we may put a lien on your business assets and personal property.

Annual Reconciliation

You must file an annual reconciliation for each year (or partial year) you have a withholding tax account, even if you have no employees or withholding to report for the year. Both quarterly and annual filers must file annual reconciliations.

Tax years starting 2018

Your reconciliation is combined with your fourth quarter withholding tax return (quarterly filers) or your annual withholding tax return (annual filers).

Tax years before 2018

If reconciling a tax year before 2018, you must file the reconciliation return in addition to and separately from your quarterly or annual withholding return(s).

See *Online Filing and Paying of Withholding and Mineral Production Taxes* at tax.utah.gov/developers/withholding for step-by-step annual reconciliation instructions.

Amended Reconciliations

An amended reconciliation replaces a previously filed reconciliation. Amend online at tap.utah.gov. Reopen the reconciliation in your online account, click the amended box, make any corrections, and resubmit the reconciliation. Submit **only new or corrected** W-2s and 1099s.

Late and/or Incorrect Filings

We will assess a penalty if you:

1. fail to file a complete and accurate reconciliation by January 31 (see *Due Dates*),
2. do not correctly prepare your W-2s or 1099s (see *How to Prepare W-2 and 1099*), or
3. are an employer and do not file electronically.

See *Penalties and Interest*, below.

Also see *Online Filing and Paying of Withholding Tax*, at tax.utah.gov/developers/withholding.

Balancing the Reconciliation

If the total Utah taxes withheld as reported on forms W-2 and 1099 does not match the total Utah taxes reported on your quarterly or annual withholding return(s), your reconciliation is unbalanced. You may balance the reconciliation in one of three ways.

Method 1:

- Review your records and find the error.
- File an amended withholding tax return(s) to correct the error.
- File your reconciliation showing the corrected amounts and ensure that everything balances. Withholding reported for all periods must equal the Utah withholding shown on all W-2 and 1099 forms.
- If you underpaid one or more periods, pay the additional tax due with the amended return, plus interest from the original due date for the period. See Pub 58, *Utah Interest and Penalties*. Pay online at tap.utah.gov, or if you are mailing a check, include the TC-941PC payment coupon.
- If you overpaid one or more periods, send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error, and if you would like the overpayment refunded or applied to another tax period.

Method 2:

- Review your records and find the error.
- If you under-reported your withholding on your quarterly or annual return(s), pay the difference with your annual reconciliation online at tap.utah.gov.
- If the payment is on a late-filed or amended reconciliation, you must also pay interest on the under-reported amount, from the January 31 due date. See Pub 58, *Utah Interest and Penalties*, for current interest rates.

- If you over-reported your withholding on your quarterly or annual return(s), send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error and if you would like the overpayment refunded or applied to another tax period.

Note: You may use method 2 to balance your reconciliation when you find occasional errors. Using method 2 to avoid timely filing and paying taxes may result in additional penalties and interest.

Method 3:

- Use this method if you reported and paid Utah withholding tax during the year under multiple account numbers.
- On forms W-2 and 1099, use the Utah account number directly associated with the EIN also used on the withholding documents.
- File a reconciliation for each account, reporting what was filed and paid in the quarters for the account.
- On the reconciliation for each account, report and electronically file the state copy of the W-2s and 1099s issued for the account.
- Complete and submit a paper form TC-941D, *Discrepancy Report*, to show that the total amounts of Utah tax withheld on all your accounts balances with the W-2s and 1099s issued.

Fax the completed form TC-941D to 801-297-6357, or mail to:

Utah State Tax Commission
Technical Research Unit
210 N 1950 W
Salt Lake City, UT 84134-7000

Withholding Filing Record

Keep a record of taxes withheld and paid to the Tax Commission for at least four years from the due date of the income tax return reporting wages.

Due Dates

Anything with a due date that falls on a Saturday, Sunday or legal holiday is due the next business day.

Utah does not follow the federal withholding payment periods. Utah only requires that payments be made monthly, quarterly or annually. The IRS semiweekly deposit and \$100,000 next day deposit rules do not apply to Utah withholding taxes.

Annual Returns with Annual Payments

If you report federal household employment taxes for household employees on federal Form 1040, Schedule H, or file federal Form 944, you can pay Utah withholding taxes for these same employees annually. The Utah return and payment are due January 31 after the year wages were paid.

Quarterly Returns with Quarterly Payments

If you withhold less than \$1,000 each month, file and pay your Utah withholding taxes quarterly. Quarterly returns and payments are due by the last day of the month after the quarter ends, as follows:

<u>Quarterly Filing Period</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Quarterly filers may voluntarily change to quarterly returns with monthly payments. See *Filing Status Changes* in this publication.

Quarterly Returns with Monthly Payments

If you withhold \$1,000 or more each month, you must file quarterly, but pay your Utah withholding taxes monthly. Payments are due the last day of the following month:

<u>Monthly Pmt. Period</u>	<u>Due Date</u>
January	February 28 (or 29)
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

Annual Reconciliations, W-2s and 1099s

You must file electronically by January 31.

Note: We will not issue income tax refunds to your employees before March 1 unless you electronically file your complete reconciliation by January 31 (see Utah Code §59-10-529.1). You must file an annual reconciliation if your account is open for any part of the year.

Filing Status Changes

The Tax Commission reviews each withholding account annually to determine if the reporting and payment periods should change (based on the previous year's filings). Quarterly payers may voluntarily change to paying monthly by submitting a written request by fax to 801-297-7579 or by mail to:

Exceptions Processing
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-3310

How to Prepare W-2s and 1099s

In addition to federal requirements, wage and earning documents reporting Utah income or withholding must include the following information:

- Your federal Employer Identification Number (EIN).
- The recipient's federal Employer Identification Number (EIN or SSN).
- Your Utah withholding account number — the 14-digit number ending in WTH. (If this number won't fit in the space on your W-2 form, you may leave out the dashes in the account number.)
- The amount of income from Utah sources.
- The amount of Utah taxes withheld, if any.

Failure to provide all required information on the W-2s or 1099s may result in penalties.

How to File W-2s and 1099s

Employers must give all employees a legible withholding statement by January 31 of the following year showing taxes withheld during the year. File copies of all forms W-2 and 1099 issued to employees and payees with your Utah annual reconciliation form. See *Annual Reconciliation*, above.

You must provide a valid Utah withholding account ID number and federal EIN on each employee's W-2 and 1099 form. You may be penalized if you do not provide this information.

For other Utah withholding requirements information, call 801-297-3811 or TDD 801-297-2020.

Amending W-2s

You must file electronically.

If you reported incorrect information on an employee's W-2, you must file a corrected W-2. File the correction as a W-2c. Only file W-2cs for the W-2s you are correcting. When entering the data on the W-2c, only enter information in the fields you are changing.

Penalties and Interest

Late Filing and Late Payments

We may assess late filing and late payment penalties on non- and late-filed returns and payments made after the due date. See Pub 58, *Utah Interest and Penalties*.

The withholding penalty structure is:

<u>Days Late</u>	<u>Penalty Amount - Greater of</u>
1-5	\$20 or 2% of the outstanding tax
6-15	\$20 or 5% of the outstanding tax
16 or more	\$20 or 10% of the outstanding tax

Penalties are assessed for failing to file a tax due return and failing to pay tax due. A second penalty will be applied if the tax is still unpaid 90 days after the due date.

Submitting incorrect forms or forms with missing information may also result in penalties. See Pub 58, *Utah Interest and Penalties*.

Annual Reconciliation

We may assess penalties if you fail to file an annual reconciliation electronically, accurately and completely by January 31 (see Utah Code §§59-1-401(8) and 59-1-401(13)).

The penalties are:

- \$50 for an annual reconciliation filed more than 14 days late; **or**
- \$30 for each W-2, ~~1099~~ and ~~TC-675R-#1099~~ between 15 and 30 days late (up to \$75,000);
- \$60 for each W-2, ~~1099~~ and ~~TC-675R-#1099~~ filed between 31 days late and June 1 (up to \$200,000); and
- \$100 for each W-2, ~~1099~~ and ~~TC-675R-1099~~ filed after June 1 (up to \$500,000).

Interest

The **interest rate** for all taxes and fees is two percentage points above the federal short-term rate for the prior fourth calendar quarter. See Pub 58, *Utah Interest and Penalties*.

Changing or Closing an Account

Use TC-69C, *Notice of Change for a Tax Account*, to:

- Report changes to your business or mailing address
- Change your business name
- Notify the Tax Commission you have changed your business ownership status
- Close your account

Get forms online at tax.utah.gov/forms.

You must close your Utah withholding account and open a new account if your EIN changes with the IRS (for example, you change from a sole proprietor to partnership). Use form TC-69 to open an account with your new EIN.

You must close your account if you sell your business or stop doing business in Utah. If you do not close your account, we will assess an estimated tax, including late penalties and interest. **Withholding licenses are not transferable.**

Agencies

Contact the following agencies for more information about state and federal withholding requirements.

Internal Revenue Service

Federal Income Tax Withholding and Self-Employment Tax

Internal Revenue Service
50 South 200 East
Salt Lake City, UT 84111
801-799-6963
1-800-829-1040 (for individuals)
1-800-829-4933 (for businesses)
www.irs.gov

Forms and Publications

1-800-829-3676
www.irs.gov/Forms-&-Pubs

Utah State Tax Commission

Utah Income Tax Withholding

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-2200
1-800-662-4335
tax.utah.gov

Employment Tax Workshops

Small Business Development Center
Salt Lake Community College – Larry H. Miller Campus
9690 S 300 W
Sandy, UT 84070
Register online at:
clients.utahsbdc.org/events.aspx
or call 801-957-5441

Social Security Administration

Social Security

175 East 400 South
Salt Lake City, UT 84111
866-851-5275

1-800-772-1213
socialsecurity.gov/employer

Utah Dept. of Workforce Services

Unemployment Compensation

Department of Workforce Services
140 East 300 South
PO Box 45288
Salt Lake City, UT 84145-0288
801-526-9235
1-800-222-2857
jobs.utah.gov/ui/jobseeker/contactus.html

Labor Commission of Utah

Worker's Compensation

Contact any private insurance company that carries worker's compensation insurance, or contact:

Labor Commission of Utah
160 East 300 South, 3rd Floor
PO Box 146610
Salt Lake City, UT 84114-6610
801-530-6800
1-800-530-5090
laborcommission.utah.gov

Utah Withholding Taxes Calendar

The following is a list of important Utah withholding tax dates. (See federal dates in IRS Publication 15.)

NOTE: Returns and full payment must be submitted by the due date (or next business day if the due date falls on Saturday, Sunday or a legal holiday).

Due Date

All Employers

Monthly Payers

Quarterly Payers

Annual Payers

January 31

Give forms W-2 and 1099 to employees and payees.

Electronically file annual reconciliation (including W-2s and 1099s).

Electronically file fourth quarter return and pay December withholding tax online at tap.utah.gov, or pay by check with TC-941PC

Electronically file and pay fourth quarter withholding tax online at tap.utah.gov, or pay by check with TC-941PC

**Electronically file and pay annual withholding tax online at tap.utah.gov, or pay by check with TC-941PC
February 28**

**Pay January withholding
tax online at tap.utah.gov,
or by check with TC-941PC**

March 31
end of first quarter

Pay February withholding tax online at tap.utah.gov, or by check with TC-941PC

April 30

Electronically file first
quarter return and pay
March withholding tax
online at tap.utah.gov,
or pay by check with TC-941PC

Electronically file and pay first quarter withholding tax online at tap.utah.gov, or pay by check with TC-941PC

May 31

Pay April withholding tax online at tap.utah.gov, or by check with TC-941PC

June 30
end of second quarter

Pay May withholding tax online at tap.utah.gov, or by check with TC-941PC

July 31

Electronically file second quarter return and pay June withholding tax online at tap.utah.gov, or pay by check with TC-941PC

Electronically file and pay second quarter withholding tax online at tap.utah.gov, or pay by check with TC-941PC

August 31

Pay July withholding tax online at tap.utah.gov, or by check with TC-941PC

September 30
end of third quarter

Pay August withholding tax online at tap.utah.gov, or by check with TC-941PC

October 31

Electronically file third quarter return and pay
September withholding tax
online at tap.utah.gov, or
pay by check with TC-941PC

Electronically file and pay third quarter withholding tax online at tap.utah.gov, or pay by check with TC-941PC

November 30

Pay October withholding tax online at tap.utah.gov, or by check with TC-941PC

December 31
end of fourth quarter

Pay November withholding tax online at tap.utah.gov, or by check with TC-941PC

Utah Withholding Schedules

Instructions

Follow the instructions below to compute the employee's Utah income tax withholding.

1. Find the appropriate Utah Schedule based on the payroll period (see following chart) and the employee's marital status shown on federal W-4 form.
 - a) Enter on line 1 the Utah taxable wages.
 - b) Follow the instructions for each line to complete the withholding tax calculation.
2. Line 7 of the calculation is the Utah withholding tax for the pay period.

See examples, below.

If pay period is	Number of pay periods annually	Use schedule
Weekly	52	Schedule 1
Biweekly	26	Schedule 2
Semimonthly	24	Schedule 3
Monthly	12	Schedule 4
Quarterly	4	Schedule 5
Semiannual	2	Schedule 6
Annual	1	Schedule 7
Daily	Daily	Schedule 8

If you have questions about the withholding schedules, contact:

Taxpayer Services
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-7705
1-800-662-4335 ext. 7705

Examples of Utah Withholding Calculations

The following examples show different combinations of pay period, taxable wages and marital status.

Utah Withholding Tables

Note: Use the *Single* column for taxpayers who file as head-of-household on their federal return.

Weekly and Biweekly Payroll Periods

Semimonthly and Monthly Payroll Periods

Quarterly and Semiannual Payroll Periods

Annual and Daily/Miscellaneous Payroll Periods



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

LAWRENCE C. WALTERS
Commissioner

SCOTT W. SMITH
Executive Director

SUBSTANTIAL HEALTH AND SAFETY RISK DETERMINATION

March 15th, 2021

Based upon the facts outlined in State Public Health Order 2020-17 *Determining a Statewide Public Health Emergency*, and as authorized by Utah Code 52-4-207, I, John L. Valentine, Utah State Tax Commission Chair, hereby determine that conducting electronic public meetings of the Utah State Tax Commission with an anchor location presents a substantial risk to the health and safety of those who may be present at an anchor location.

Until this determination expires on March 15th, 2021, notices and agendas for Utah State Tax Commission meetings shall include information on how a member of the public may view the meetings and make a comment.

A handwritten signature in black ink that reads "John L. Valentine".

John L. Valentine, Chair
Utah State Tax Commission